



# Georgia Department of Revenue

## Offer in Compromise Application

(Please read instructions before completing this form.)

<b>1. Applicant(s) Name and Street Address</b>	<b>SS #</b>
	<b>SS #</b>
	<b>FEI #</b>
	<b>County</b>
	<b>Daytime Phone # (       )</b>
<b>2. Applicant(s) Mailing Address (If different from above)</b>	<b>3. Applicant(s) Legal Structure</b>
	<input type="checkbox"/> Individual <input type="checkbox"/> Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Trust / Estate <input type="checkbox"/> Corp. Officer(s)
<b>4. I / We Offer to Pay the Amount of \$_____ to compromise and settle the tax liabilities listed in Section 6 below and will pay this amount in the following manner:</b> <div style="margin-left: 40px;"> <input type="checkbox"/> Paid In Full with this offer. (Make check payable to the "Georgia Department of Revenue")            (Check One Only) <input type="checkbox"/> A payment of \$_____ is attached, the balance to be paid within 30 days from acceptance.  <input type="checkbox"/> No payment is attached. Full payment will be made within 30 days of offer acceptance.         </div> <p><b>NOTICE:</b> Any payment received with this offer is nonrefundable and will be credited to the tax liability regardless of the disposition of the offer. The acceptance of any payment constitutes neither a waiver of any of the Department's rights, nor an acceptance of the offer.</p>	
<b>5. Check One:    <input type="checkbox"/> \$100 Application Fee Attached      or      <input type="checkbox"/> Form OIC-11 Application Fee Waiver Attached</b> <p><b>NOTICE:</b> The application fee is required with each OIC-1 application and is <u>nonrefundable</u>. The fee is <u>not</u> part of the offer and will be credited to the tax debt <u>only</u> if the offer is accepted. The application fee will not be credited to the tax debt if the offer is declined. Please see instructions regarding waiver of the Application Fee based on financial hardship.</p>	
<b>6. Description of Tax Liabilities to Be Compromised (Check and complete all that apply)</b>	
<b>Tax Type</b>	<b>Account Number</b>
<input type="checkbox"/> Individual Income Tax	
<input type="checkbox"/> Employer Withholding Tax	
<input type="checkbox"/> Sales & Use Tax	
<input type="checkbox"/> Corporate Income Tax	
<input type="checkbox"/> Other (Specify)	

**7. Reason for Offer: (Check either or both and provide supporting statements. Attach additional sheets if necessary.)**

☐ **DOUBT AS TO COLLECTABILITY** ("I am unable to pay this tax.")

☐ **DOUBT AS TO LIABILITY** ("I do not believe I owe this tax and/or the tax liability is not correct.")

**8. Provide name of offer funding source:**

**9. If you are represented by an attorney, accountant or agent, please provide the following contact information:**

**Name :**

**Firm:**

**Mailing Address**

**Phone Number (     )**

**(Attach Required Power of Attorney – Use Department of Revenue Form RD-1061 Only)**

**10. TERMS AND CONDITIONS**

By submitting this offer and signing below, I/we understand and agree to the Department's Offer in Compromise TERMS AND CONDITIONS as follows:

- a) I/we voluntarily submit any payment made with this offer and understand that it will be applied as a partial payment toward my/our tax liability and will not be returned, regardless of the disposition of the offer.
- b) I/we will remain in compliance with all tax return filing provisions of the Georgia Public Revenue Code while this offer is pending. I/we will comply with these provisions for a period of ten (10) years from the date of notification of acceptance of this offer.
- c) The offer becomes officially acknowledged once written notification of receipt has been made by an authorized Department official. The offer remains pending until an authorized Department official issues notification of acceptance or rejection, or until the offer is withdrawn by me/us.
- d) I/we understand that collection enforcement activity will not be suspended while an offer is pending.
- e) The Department will retain and apply any payment toward the liability for which this offer is made, if such payment was received prior to official acknowledgment of the offer. The Department will retain and apply all credits due to refund offset when such credits are received prior to the full payment of an accepted offer.
- f) I/we understand that the application fee is nonrefundable and will be credited to the tax debt only if the offer is accepted. The application fee will not be credited to the tax debt if the offer is declined.
- g) I/we understand that the tax I/we owe is, and will remain, a tax liability until I/we meet all the terms and conditions of this offer. If I/we file bankruptcy before the terms and conditions of this offer are completed, any claim the Department files in a bankruptcy proceeding will be a tax claim.
- h) I/we understand that the Department will only consider one offer application in a ten year period.
- i) I/we authorize the Department to obtain bank and financial information, as well as a credit history from any consumer reporting agency, for the purpose of verifying the financial information provided by the OIC applicant.
- j) If I/we fail to meet the terms and conditions of an accepted offer, the offer will be considered null and void. The Department will continue to add applicable interest and penalty on the total unpaid balance until paid in full. In addition, the Department may:
  - 1) Immediately issue and record any tax fi.fa. necessary to protect the State's legal interest;
  - 2) Proceed with enforced collection of the total outstanding liability;
  - 3) Apply amounts already paid under the offer to the total liability.

I/WE HAVE EXAMINED THIS OFFER, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND HEREBY AFFIRM THAT TO THE BEST OF MY/OUR KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE.

\_\_\_\_\_  
APPLICANT'S SIGNATURE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
APPLICANT'S SIGNATURE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
POWER OF ATTORNEY SIGNATURE

\_\_\_\_\_  
DATE

**NOTE:** Departmental Forms CD LO-14B (Statement of Financial Condition for Individuals) and/or CD LO-14C (Statement of Financial Condition for Businesses) must be completed, signed and attached in order for this to be a complete offer. Department personnel may request verification of the financial information provided on these forms and may request additional information.

**11. DISCLOSURE AGREEMENT**

Complete this section if an Offer in Compromise is currently pending or has been completed with the IRS.

<input type="checkbox"/> Completed (Date )		<input type="checkbox"/> Accepted (Amount \$ ) or <input type="checkbox"/> Declined
<input type="checkbox"/> Pending (Date filed )		IRS Agent Assigned
<input type="checkbox"/> To be filed (Date )		Phone Number
Tax Period(s) Covered	Amount Owed \$	Federal Taxpayer Identification No.

By my/our signature(s) below, I/we authorize the Georgia Department of Revenue and the Internal Revenue Service to exchange information from their respective files regarding my/our pending or completed Offer in Compromise.

\_\_\_\_\_  
APPLICANT'S SIGNATURE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
APPLICANT'S SIGNATURE

\_\_\_\_\_  
DATE

For information or assistance, contact one of the following DOR Regional Offices:

**ALBANY**  
P.O. Box 1357  
Albany, GA 31702-1357  
(229) 430-4241  
FAX: (229) 430-3922

**DOUGLAS**  
P.O. Box 943  
Douglas, GA 31534-0943  
(912) 389-4094  
FAX: (912) 389-4411

**ROME**  
P.O. Box 6004  
Rome, GA 30162-6004  
(706) 295-6061  
FAX: (706) 295-6744

**ATHENS**  
P.O. Box 1843  
Athens, GA 30603-1843  
(706) 542-6058  
FAX: (706) 542-9973

**LITHIA SPRINGS**  
P.O. Box 1079  
Lithia Springs, GA 30122-7079  
(770) 732-5812  
FAX: (770) 732-5823

**SAVANNAH**  
P.O. Box 13547  
Savannah, GA 31416-0547  
(912) 356-2140  
FAX: (912) 353-3012

**AUGUSTA**  
P.O. Box 211708  
Augusta, GA 30917-1708  
(706) 737-1870  
FAX: (706) 731-7956

**MACON**  
P.O. Box 4368  
Macon, GA 31208-4368  
(478) 751-6055  
FAX: (478) 751-6016

**NORTHEAST METRO OFFICE**  
1800 Century Blvd, NE  
Suite 2206  
Atlanta, GA 30345-3205  
(404) 417-6605  
FAX: (404) 417-4400

**COLUMBUS**  
P.O. Box 1698  
Columbus, GA 31902-1698  
(706) 649-7451  
FAX: (706) 649-1050

**ATLANTA REGIONAL OFFICE**  
P.O. Box 16749  
Atlanta, GA 30321-0749  
(404) 968-0480  
FAX: (404) 968-0472

**Mail this application and all attachments to the following address:**

Georgia Department of Revenue  
Offer in Compromise Program  
1800 Century Blvd., NE, Suite 15110  
Atlanta, Georgia 30345-3205  
Attention: Program Administrator